

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)
) Case No.: 10-50494
FAIR FINANCE COMPANY,)
) Chapter 7
Debtor.)
) Judge Jessica E. Price Smith

**FOURTH FEE APPLICATION FOR ALLOWANCE OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
JULY 1, 2016 THROUGH AND INCLUDING SEPTEMBER 30, 2017, FILED BY
SKODA MINOTTI AS CONSULTING AND TESTIFYING EXPERT FOR THE ESTATE**

Name of Applicant:	Skoda, Minotti, Certified Public Accountants, an Ohio Corporation (“Skoda Minotti”)
Authorized to Provide Professional Services as:	Consulting and testifying expert for the estate of debtor Fair Finance Company (“Debtor”)
Date of Retention:	September 10, 2013
Period for Which Compensation and Reimbursement is Sought:	July 1, 2016 – September 30, 2017
Amount of Compensation for Services Sought as Actual, Reasonable and Necessary:	\$344,929.05
Amount of Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary:	\$865.87
Total Amount of Fees and Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary:	\$345,794.92

This application is: x interim final. If this is not the first application filed, please state the following for each other application:¹

¹ As detailed below, Skoda Minotti replaced Howard L. Klein Co. as a consulting and testifying expert for the estate when Mr. Klein joined the Skoda Minotti firm in September 2013. This is Skoda Minotti’s fourth interim fee application. The chart below provides information about fees and expenses requested in prior applications filed by Howard L. Klein Co. and Skoda Minotti.

<u>Date Filed</u>	<u>Period Covered</u>	<u>Requested Fees / Expenses</u>	<u>Approved Fees / Expenses & Date</u>
August 10, 2011	February 22, 2010 – December 31, 2010	<u>Fees</u> : \$298,156.25 <u>Expenses</u> : \$11,200.63	<u>Fees</u> : \$298,156.25 <u>Expenses</u> : \$11,200.63 <u>Date</u> : October 6, 2011
October 30, 2012	January 1, 2011 – September 30, 2012	<u>Fees</u> : \$575,600.00 <u>Expenses</u> : \$7,639.15	<u>Fees</u> : \$575,600.00 <u>Expenses</u> : \$7,639.15 <u>Date</u> : November 29, 2012
October 23, 2013	October 1, 2012 – August 31, 2013	<u>Fees</u> : \$184,462.50 <u>Expenses</u> : \$371.70	<u>Fees</u> : \$184,462.50 <u>Expenses</u> : \$371.70 <u>Date</u> : December 31, 2013
September 30, 2014	September 1, 2013 – August 31, 2014	<u>Fees</u> : \$298,941.75 <u>Expenses</u> : \$156.93	<u>Fees</u> : \$298,941.75 <u>Expenses</u> : \$156.93 <u>Date</u> : November 19, 2014
September 24, 2015	September 1, 2014 – August 31, 2015	<u>Fees</u> : \$67,284.20 <u>Expenses</u> : \$78.80	<u>Fees</u> : \$67,284.20 <u>Expenses</u> : \$78.80 <u>Date</u> : November 17, 2015
September 28, 2016	September 1, 2015 – June 30, 2016	<u>Fees</u> : \$54,860.20 <u>Expenses</u> : \$24.15	<u>Fees</u> : \$54,860.20 <u>Expenses</u> : \$24.15 <u>Date</u> : October 24, 2016

**UNITED STATES BANKRUPTCY COURT
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In re:)	
)	Case No.: 10-50494
FAIR FINANCE COMPANY,)	
)	Chapter 7
Debtor.)	
)	Judge Jessica E. Price Smith

**FOURTH FEE APPLICATION FOR ALLOWANCE OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD JULY 1, 2016 THROUGH
AND INCLUDING SEPTEMBER 30, 2017, FILED BY SKODA MINOTTI AS
CONSULTING AND TESTIFYING EXPERT FOR THE ESTATE**

Skoda, Minotti, Certified Public Accountants, an Ohio Corporation (“**Skoda Minotti**”) submits this Fourth Fee Application for Allowance of Interim Compensation and Reimbursement of Expenses for the Period July 1, 2016 through and including September 30, 2017 (the “**Application**”) pursuant to 11 U.S.C. §§ 330 and 331. In support of this Application, Skoda Minotti states as follows:

INTRODUCTION

1. On February 8, 2010, creditor-investors filed a petition for involuntary bankruptcy against Fair Finance Company (the “**Debtor**”).
2. On March 2, 2010, the Court entered an order granting the relief sought by the petitioning creditor-investors *nunc pro tunc* as of February 24, 2010, and appointing Brian A. Bash (the “**Trustee**”) as the duly-appointed trustee of the Debtor.
3. As part of his duty to administer and liquidate the estate for the benefit of creditors, the Trustee has needed to conduct a thorough forensic examination of the Debtor’s assets and liabilities and pursue litigation to recover assets. The Trustee’s ongoing litigation includes, but is not limited to, the action captioned *Bash v. Textron Financial Corp., et al.*, Adversary Proceeding

No. 12-05101 in the United States Bankruptcy Court for the Northern District of Ohio (Honorable Arthur I. Harris) and Case No. 12-cv-00987 in the United States District Court for the Northern District of Ohio (Honorable Patricia A. Gaughan) (the “**Textron Litigation**”).

4. On March 23, 2010, this Court entered an order authorizing the Trustee to engage Howard L. Klein, the principal and sole shareholder of Howard L. Klein Co. (“**HLK**”), as a forensic accountant to the Debtor’s estate. On November 2, 2010, the Trustee filed a supplemental application requesting court approval to expand the scope of HLK’s retention to include services as an expert witness [Dkt. No. 301]. On February 28, 2011, this Court entered an order authorizing HLK to serve as an expert witness for the estate [Dkt. No. 341]. From March 23, 2010 through the end of August 2013, HLK provided forensic accounting services and consulting and testifying expert witness services to the estate, as described in the first, second and third interim fee applications filed by HLK with this Court [Dkt. Nos. 410, 1122 & 1343]. This Court approved each of HLK’s three interim fee applications in full [Dkt. Nos. 475, 1144 & 1398].

5. In September 2013, Mr. Klein left solo practice and became a partner at Skoda Minotti. On August 22, 2013, the Trustee filed an application for an order authorizing the employment and retention of Skoda Minotti to replace HLK as forensic accountant to the Trustee [Dkt. No. 1309]. This Court entered an order granting the Trustee’s application in its entirety and authorizing the retention of Skoda Minotti to replace HLK as forensic accountant and consulting and testifying expert on September 10, 2013 [Dkt. No. 1313].

6. On March 23, 2017, the Trustee filed a motion requesting court approval of the Trustee’s interim, monthly payment of 80% of the fees and 100% of the out-of-pocket costs incurred by the experts retained by the Trustee, including those experts retained in the Textron Litigation [Dkt. No. 2291]. This Court entered an order granting the Trustee’s motion regarding

interim compensation of those experts, including Skoda Minotti, on April 14, 2017 (the “**Expert Compensation Order**”) [Dkt. No. 2298].

**SUMMARY OF COMPENSATION AND EXPENSE
REIMBURSEMENT REQUESTED**

7. Skoda Minotti files this Application seeking allowance for payment of services performed and expenses incurred during the period from July 1, 2016 through and including September 30, 2017 (the “**Application Period**”). The Application is subject to, *inter alia*, the Retention Order and the Expert Compensation Order. Skoda Minotti did not receive a retainer in connection with its engagement as an expert for the Trustee. It has received compensation for services rendered and expenses incurred prior to the Application Period as a result of this Court’s approval of its first interim fee application [Dkt. No. 1613], second interim fee application [Dkt. No. 2069] and third interim fee application [Dkt. No. 2250]. Skoda Minotti also received interim compensation during the Application Period pursuant to the Expert Compensation Order. A summary of the compensation and expense reimbursement requested and paid during the Application Period is as follows:

Invoice date	Period Covered	Requested Fees	Fees paid	Requested Expenses	Expenses Paid
10/17/2016	July 1, 2016 - September 30, 2016	\$730.85	\$584.68	n/a	n/a
1/5/2017	October 1, 2016 – December 31, 2016	\$19,935.10	\$15,948.08	\$273.90	\$273.90
4/17/2017	January 1, 2017 - March 31, 2017	\$32,683.05	\$26,146.44	\$207.86	\$207.86
5/9/2017	April 1, 2017 - April 30, 2017	\$41,603.20	\$33,282.56	\$171.20	\$171.20
6/7/2017	May 1, 2017 - May 31, 2017	\$51,526.60	\$41,221.28	n/a	n/a
7/11/2017	June 1, 2017 - June 30, 2017	\$64,829.65	\$51,863.72	n/a	n/a

Invoice date	Period Covered	Requested Fees	Fees paid	Requested Expenses	Expenses Paid
8/29/2017	July 1, 2017 - July 31, 2017	\$31,140.50	\$24,912.50	n/a	n/a
9/5/2017	August 1, 2017 - August 31, 2107	\$83,103.90	\$66,483.12	\$124.20	\$124.20
10/2/2017	September 1, 2017 – September 30, 2017	\$19,376.20	\$15,500.86	\$88.71	\$88.71
Total		\$344,929.05	\$275,943.24	\$865.87	\$865.87

8. Exhibit A is a summary of invoices billed, amount paid and the 20% holdback amount during the Application Period.

9. Skoda Minotti has received no promise of payment for professional services rendered in this case other than in accordance with the provisions of the Bankruptcy Code.

10. Skoda Minotti kept daily time records detailing the services it performed and the time expended in connection with those services by project, as directed by the Guidelines for Compensation and Expense Reimbursement of Professionals, updated May 16, 2011 (the “**Guidelines**”).

11. The hourly billing rate of Skoda Minotti’s professionals and the number of hours billed for services rendered by each professional during the Application Period is set forth in Exhibit B. Set forth in Exhibit C is a chronological listing of services provided by Skoda Minotti’s professionals during the Application Period.

12. To the best of Skoda Minotti’s knowledge, it has complied with the monthly reporting requirements.

SUMMARY OF SERVICES RENDERED

13. A narrative summary of the project under which material and substantial services were performed by Skoda Minotti during the Application Period is set forth below. A more detailed description of the services provided by Skoda Minotti appears in Exhibit C. A summary of the individual projects performed by Skoda Minotti appears in Exhibit D.

14. The Trustee retained Skoda Minotti, pursuant to the Retention Order, to provide forensic accounting services and to be used as a consulting and testifying expert in connection with the Trustee's ongoing litigation, including, but not limited to, the Textron Litigation. The majority of the services provided by Skoda Minotti during the Application Period relate to (i) the preparation of Mr. Klein's expert report in the Textron Litigation, (ii) Mr. Klein's preparation for and attendance at his expert witness deposition in the Textron Litigation, and (iii) Mr. Klein's consulting services in connection with the Textron Litigation. Other services provided by Mr. Klein during the Application Period include resolving issues related to the interim distribution from 2015, communications with the SEC and tracking collections on the outstanding consumer receivables being performed by Monterey Financial Services. All services provided by Skoda Minotti, other than Mr. Klein, related to the Textron litigation. A large portion of the services provided by Skoda Minotti during the Application Period were provided by Mr. Klein and related to the Textron litigation.

ALLOWANCE OF COMPENSATION

15. The allowance of interim compensation for services rendered and reimbursement of expenses in bankruptcy cases is expressly provided for in Section 331 of the Bankruptcy Code:

Any professional person...may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered...as is provided under section 330 of this title.

11 U.S.C. § 331. Moreover, this Court authorized the filing of this Application in the Retention Order.

16. With respect to the level of compensation, Section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person “reasonable compensation for actual, necessary services rendered....” Section 330(a)(3)(A), in turn, provides:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

17. As shown by this Application and the supporting documents, Skoda Minotti, and Mr. Klein in particular, has utilized its institutional knowledge of the Debtor’s bankruptcy case to efficiently and expeditiously assist the Trustee and his counsel with the ongoing Textron litigation. The compensation sought by Skoda Minotti for the services it is providing to the estate is appropriate given its level of expertise, and those services are necessary for the Trustee’s forensic

examination of the Debtor's assets and liabilities, his pursuit of litigation to recover assets for the estate, and his administration of claims.

REIMBURSEMENT OF EXPENSES

18. Skoda Minotti incurred actual and necessary out-of-pocket expenses in connection with rendering professional services to the estate in the sums indicated in Exhibit E. These expenses are comprised primarily of travel costs associated with attendance at meetings with the Trustee and his counsel and miscellaneous supplies. Skoda Minotti respectfully requests full reimbursement for its out-of-pocket expenses.

CONCLUSION

19. No agreement or understanding exists between Skoda Minotti and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with this case.

20. Except as set forth in this Application, no prior application has been made in this or any other court for the relief requested in the Application for the Application Period.

WHEREFORE, Skoda Minotti respectfully requests that this Court enter an order:

- a) approving the allowance for compensation of professional services rendered to the estate from July 1, 2016 through and including September 30, 2017, in the total sum of \$344,929.05;
- b) approving the reimbursement of Skoda Minotti's out-of-pocket expenses incurred in connection with the rendering of such professional services from July 1, 2016 through and including September 30, 2017, in the total sum of \$865.87;
- c) authorizing and directing the estate to pay compensation to Skoda Minotti in the amount of **\$68,985.81**, representing the total amount for professional services rendered by Skoda Minotti during the period of July 1, 2016 through and including September 30, 2017, *less* amounts that have been paid or are in the process of being paid by the estate as of the date of this Application (as described on page 4); and

- d) granting such other and further relief as this Court may deem just and proper.

Dated: November 28, 2017

Respectfully submitted,

/s/ Howard L. Klein

Howard L. Klein, Partner
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Electronically filed on behalf of Skoda Minotti
by,

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Counsel for the Trustee

EXHIBIT A

SUMMARY OF INVOICES

Skoda Minotti
Summary of Invoices
Exhibit A

Invoice date	Period Covered			Requested Fees	Fees paid	20% Holdback	Requested Expenses	Expenses Paid
10/17/2016	7/1/2016	to	9/30/216	\$730.85	\$584.68	\$146.17	\$0.00	
1/5/2017	10/1/2016	to	12/31/2016	\$19,935.10	\$15,948.08	\$3,987.02	\$273.90	\$273.90
4/17/2017	1/1/2017	to	3/31/2017	\$32,683.05	\$26,146.44	\$6,536.61	\$207.86	\$207.86
5/9/2017	4/1/2017	to	4/30/2017	\$41,603.20	\$33,282.56	\$8,320.64	\$171.20	\$171.20
6/7/2017	5/1/2017	to	5/31/2017	\$51,526.60	\$41,221.28	\$10,305.32		
7/11/2017	6/1/2017	to	6/30/2017	\$64,829.65	\$51,863.72	\$12,965.93		
8/29/2017	7/1/2017	to	7/31/2017	\$31,140.50	\$24,912.40	\$6,228.10		
9/5/2017	8/1/2017	to	8/31/2017	\$83,103.90	\$66,483.22	\$16,620.68	\$124.20	\$124.20
10/2/2017	9/1/2017	to	9/30/2017	\$19,376.20	\$15,500.86	\$3,875.34	\$88.71	\$88.71
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				\$344,929.05	\$275,943.24	\$68,985.81	\$865.87	\$865.87

EXHIBIT B

SUMMARY OF HOURLY BILLING RATE AND HOURS BILLED BY SKODA MINOTTI

Skoda Minotti
Summary By Staff
Exhibit B

Staff	Staff Level		Billing rate	Hours	Fees
B. Ferris	Staff		120.00	4.30	\$516.00
C. Walters	Sr. manager		308.00	0.80	\$246.40
G. Huffman	Staff		110.00	76.30	\$8,393.00
H Klein	Partner		311.00	599.70	\$186,506.70
H Klein	Partner	50% rate	155.50	17.50	\$2,721.25
H Klein	Partner		326.00	315.40	\$102,820.40
H Klein	Partner	50% rate	163.00	6.40	\$1,043.20
				-----	-----
H Klein Total				939.00	\$293,091.55
R. Siebel	Principle		379.00	0.90	\$341.10
R. Siebel	Partner		405.00	2.00	\$810.00
				-----	-----
R. Siebel Total				2.90	\$1,151.10
S. Saari	Partner		405.00	93.00	\$37,665.00
S. Saari	Partner	50% rate	202.50	4.20	\$850.50
				-----	-----
S. Saari Total				97.20	\$38,515.50
V. Thornburg	Sr. staff		185.00	16.30	\$3,015.50
				-----	-----
Grand Total				1,136.80	\$344,929.05

EXHIBIT C

DESCRIPTION OF SERVICES PROVIDED BY SKODA MINOTTI

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
6	July 11, 2016	Monterey	10	H Klein	Analyzed Monterey's June 2016 collection reports and emailed analyses to Bash and Burgan.	0.30	\$311.00	\$93.30
7	July 29, 2016	Claims	8.6	H Klein	Assisted Alexis Beachdell in splitting claim #4500.	0.20	\$311.00	\$62.20
8	August 8, 2016	Monterey	10	H Klein	Analyzed Monterey's July 2016 collection reports and emailed analyses to Bash and Burgan.	0.30	\$311.00	\$93.30
9	September 8, 2016	Claims	8.6	H Klein	Assisted Alexis Beachdell in splitting claim #3306.	0.30	\$311.00	\$93.30
10	September 9, 2016	Monterey	10	H Klein	Analyzed Monterey's August 2016 collection reports and emailed analyses to Bash and Burgan.	0.30	\$311.00	\$93.30
11	September 19, 2016	Fee application	33	H Klein	Prepared schedules for fee application.	1.60	\$155.50	\$248.80
12	September 27, 2016	Fee application	33	H Klein	Finalized fee application.	0.30	\$155.50	\$46.65
13	October 8, 2016	Textron	106	H Klein	Verified daily transfers from Fair Finance to Textron for the period 6/2004 to 7/2007 using bank statements, Textron loan statements and Fairs general ledger. Per request from David Proano.	3.5	\$311.00	\$1,088.50
14	October 10, 2016	Monterey	10	H Klein	Analyzed September's I352016 collection reports and emailed analyses to Bash and Burgan.	0.2	\$311.00	\$62.20
15	October 10, 2016	Travel	34	H Klein	Traveled to Fair's office in Akron	0.7	\$155.50	\$108.85
16	October 10, 2016	Textron	106	H Klein	Searched for 2004 bank statements at Fair's office in Akron per request from David Proano.	0.3	\$311.00	\$93.30
17	October 10, 2016	Travel	34	H Klein	Traveled from Fair's office in Akron	0.7	\$155.50	\$108.85
18	October 11, 2016	Travel	34	H Klein	Traveled to Fair's office in Akron	0.8	\$155.50	\$124.40
19	October 11, 2016	Travel	34	H Klein	Traveled to Fair's storage site in Cuyahoga Falls	0.2	\$155.50	\$31.10

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
20	October 11, 2016	Travel	34	H Klein	Traveled from Fair's storage site in Cuyahoga Falls	0.6	\$155.50	\$93.30
21	October 11, 2016	Textron	106	H Klein	Updated Textron loan schedule for schedules found in Akron for 2004.	0.3	\$311.00	\$93.30
22	October 21, 2016	Textron	106	H Klein	Researched transfers to Textron.	0.4	\$311.00	\$124.40
23	October 21, 2016	Textron	106	H Klein	Telephone call with David Proano regarding transfers to Textron.	1.2	\$311.00	\$373.20
24	October 24, 2016	Textron	106	H Klein	Reviewed letter regarding Data Room dated 10/23/12.	0.2	\$311.00	\$62.20
25	October 24, 2016	Textron	106	H Klein	Summarized research on Textron transfers and emailed to VanNiel and Proano.	0.9	\$311.00	\$279.90
26	October 25, 2016	Textron	106	H Klein	Reviewed records to confirm information in data room letter and sent comments to David Proano.	0.8	\$311.00	\$248.80
27	October 28, 2016	Textron	106	H Klein	Telephone call with Alexis Beachdell regarding research on Textron transfers.	1	\$311.00	\$311.00
28	October 28, 2016	Textron	106	H Klein	Follow-up on telephone call with Alexis Beachdell.	0.3	\$311.00	\$93.30
29	November 1, 2016	Textron	106	H Klein	Updated transfers to Textron schedule for Fair's KeyBank lockbox account 1/2004 to 5/2004.	0.3	\$311.00	\$93.30
30	November 7, 2016	Textron	106	H Klein	Reviewed Fair Finance financial statements in preparation for meeting on 11/15 at B&H.	2.1	\$311.00	\$653.10
31	November 8, 2016	Textron	106	H Klein	Reviewed my previous reports in preparation for meeting on 11/15 at B&H (subsequently changed to 11/22).	3.8	\$311.00	\$1,181.80
32	November 9, 2016	Textron	106	H Klein	Reviewed various indexes of records stored at Cuyahoga Falls and emailed to David Proano.	1.1	\$311.00	\$342.10
33	November 14, 2016	Textron	106	H Klein	Compiled documents to support transfers to Textron.	2.1	\$311.00	\$653.10
34	November 14, 2016	Textron	106	H Klein	Reviewed files for Finance Company Services.	0.3	\$311.00	\$93.30
35	November 14, 2016	Textron	106	H Klein	Reviewed files for Litchfield connection.	0.3	\$311.00	\$93.30

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
36	November 15, 2016	Textron	106	H Klein	Located selected indexes prepared by Fair Finance for records they stored in Cuyahoga Falls and emailed to David Proano.	0.6	\$311.00	\$186.60
37	November 15, 2016	Textron	106	H Klein	Reviewed how Fair Finance and Fair Holding accounted for the transaction regarding the KeyBank lock box account.	1.4	\$311.00	\$435.40
38	November 18, 2016	Travel	34	H Klein	Travel to Fair's office in Akron, then to Cuyahoga Falls storage and then to my storage location. (Billed at 50%)	1.8	\$155.50	\$279.90
39	November 18, 2016	Textron	106	H Klein	Reviewed boxes and equipment at Akron office with David Proano, Alexis Beachdell and Brian Bash.	1	\$311.00	\$311.00
40	November 18, 2016	Textron	106	H Klein	Reviewed boxes at Cuyahoga Falls storage room with David Proano, Alexis Beachdell and Brian Bash.	1	\$311.00	\$311.00
41	November 18, 2016	Textron	106	H Klein	Reviewed boxes at my storage room with David Proano and Alexis Beachdell.	0.7	\$311.00	\$217.70
42	November 19, 2016	Textron	106	H Klein	Reviewed documents related to Textron matter prepared in prior years in preparation for meeting on 11/22/16.	1.4	\$311.00	\$435.40
43	November 19, 2016	Textron	106	H Klein	Reviewed documents produced by Textron from Rule 2004 production in preparation for meeting on 11/22/16.	3.4	\$311.00	\$1,057.40
44	November 20, 2016	Textron	106	H Klein	Reviewed expert reports in preparation for meeting on 11/22/16.	2.1	\$311.00	\$653.10
45	November 20, 2016	Textron	106	H Klein	Reviewed BGBC report in preparation for meeting on 11/22/16.	1.4	\$311.00	\$435.40
46	November 21, 2016	Textron	106	H Klein	Reviewed files and various financial statements of Fair and the related entities in preparation for meeting on 11/22/16.	2.3	\$311.00	\$715.30
47	November 21, 2016	Textron	106	H Klein	Continued review of previous expert reports in preparation of meeting at B&H on 11/22/16.	2.8	\$311.00	\$870.80

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
48	November 22, 2016	Travel	34	H Klein	Travel to/from Skoda office and Baker & Hostetler (billed at 50%).	1.4	\$155.50	\$217.70
49	November 22, 2016	Textron	106	H Klein	Meeting with David Proano, Dan Warren and Scott Holbruck.	3.5	\$311.00	\$1,088.50
50	December 6, 2016	Textron	106	H Klein	Telephone call with David Proano regarding documents stored by Trustee.	0.3	\$311.00	\$93.30
51	December 7, 2016	Textron	106	H Klein	Analyzed FFC's RPT loans per request from David Proano.	0.4	\$311.00	\$124.40
52	December 8, 2016	Textron	106	H Klein	Analyzed FFC's change in Vnotes per request from David Proano.	0.5	\$311.00	\$155.50
53	December 8, 2016	Monterey	10	H Klein	Analyzed November's 2016 collection reports and emailed analyses to Bash and Burgan.	0.2	\$311.00	\$62.20
54	December 8, 2016	Textron	106	H Klein	Analyzed FFC's RPT loans per request from David Proano. Added schedule showing transaction types.	0.4	\$311.00	\$124.40
55	December 15, 2016	Textron	106	H Klein	Reviewed in detail documents produced by Textron from 2004 production.	4.5	\$311.00	\$1,399.50
56	December 16, 2016	Textron	106	H Klein	Reviewed in detail documents produced by Textron from 2004 production.	3.2	\$311.00	\$995.20
57	December 19, 2016	Textron	106	H Klein	Reviewed in detail documents produced by Textron from 2004 production.	2.8	\$311.00	\$870.80
58	December 20, 2016	Textron	106	H Klein	Reviewed in detail documents produced	1.3	\$311.00	\$404.30
59	December 21, 2016	Textron	106	H Klein	Analyzed FFC's changes in Vnotes per request from David Proano.	0.9	\$311.00	\$279.90
60	December 22, 2016	Textron	106	H Klein	Reviewed files for available records to analyze V-Note transactions for 2004 and 2005 per request from David Proano.	0.9	\$311.00	\$279.90
61	December 23, 2016	Textron	106	H Klein	Reviewed Fair's server files for available records to analyze V-Note transactions for 2004 and 2005 per request from David Proano.	2.6	\$311.00	\$808.60
62	December 27, 2016	Textron	106	H Klein	Reviewed Fair's server files for available records to analyze V-Note transactions for 2004 and 2005 per request from David Proano.	2.3	\$311.00	\$715.30

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
63	January 9, 2017	Claims	8.6	H Klein	Telephone call with Alexis Beachdell and Linda Kasych regarding 1099 reporting.	0.2	\$311.00	\$62.20
64	January 9, 2017	Monterey	10	H Klein	Analyzed December 2016 Monterey's collection reports, 2016 in total and emailed analyses to Bash and Burgan.	0.2	\$311.00	\$62.20
65	January 10, 2017	Textron	106	H Klein	Telephone call with Dan Warren and Dave Proano regarding status of work.	0.4	\$311.00	\$124.40
66	January 11, 2017	Textron	106	H Klein	Telephone call with Brian Bash (.1) and follow-up research regarding related party loans (.3).	0.4	\$311.00	\$124.40
67	January 12, 2017	Claims	8.6	H Klein	Researched most recent IRS guide - Theft Losses from Investments in "Ponzi" Schemes Tax Treatment of Distributions Received From a Trustee - Receiver updated 8-3-2016	0.2	\$311.00	\$62.20
68	January 19, 2017	Textron	106	H Klein	Researched KeyBank and US Bank accounts for Alexis Beachdell.	0.4	\$311.00	\$124.40
69	January 20, 2017	Travel	34	H Klein	Traveled to / from Cuyahoga storage room (billable at 50%)	1.4	\$155.50	\$217.70
70	January 20, 2017	General	32	H Klein	Supervised reboxing of documents (billed at 50%).	2.5	\$155.50	\$388.75
71	January 27, 2017	Textron	106	H Klein	Researched FHI loan balances and VNote balances for selected dates.	1.7	\$311.00	\$528.70
72	January 28, 2017	Textron	106	H Klein	Completed research FHI loan balances and VNote balances for selected dates.	1.5	\$311.00	\$466.50
73	February 7, 2017	General	32	H Klein	Breakfast meeting with Brian Bash. Status update.	0.1	\$311.00	\$31.10
74	February 8, 2017	Monterey	10	H Klein	Analyzed January 2017 Monterey's collection reports and emailed analyses to Bash and Burgan.	0.2	\$311.00	\$62.20
75	February 22, 2017	Textron	106	H Klein	Completed review of documents produced by Textron from 2004 production.	4.3	\$311.00	\$1,337.30
76	February 23, 2017	Textron	106	H Klein	General review of reports to prepare for meeting with David Proano.	1.1	\$311.00	\$342.10
77	February 23, 2017	Textron	106	H Klein	Telephone meeting with David Proano.	0.3	\$311.00	\$93.30
78	February 27, 2017	Textron	106	H Klein	Started drafting expert report in Textron matter.	1.8	\$311.00	\$559.80
79	March 4, 2017	Textron	106	H Klein	Worked on expert report for Textron matter.	5	\$311.00	\$1,555.00
80	March 6, 2017	Textron	106	H Klein	Worked on expert report for Textron matter.	3.4	\$311.00	\$1,057.40
81	March 6, 2017	Textron	106	H Klein	Worked on expert report for Textron matter.	3.2	\$311.00	\$995.20
82	March 7, 2017	Textron	106	H Klein	Updated Textron loan schedule.	4.2	\$311.00	\$1,306.20

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
83	March 8, 2017	Textron	106	H Klein	Searched FBI data base for Textron loan schedules that were missing from their 2004 production.	1.6	\$311.00	\$497.60
84	March 8, 2017	Textron	106	H Klein	Updated Textron loan schedule.	0.9	\$311.00	\$279.90
85	March 8, 2017	Textron	106	H Klein	Prepared for meeting with David Proano.	1.6	\$311.00	\$497.60
86	March 8, 2017	Monterey	10	H Klein	Analyzed February 2017 Monterey's collection reports and emailed analyses to Bash and Burgan.	0.2	\$311.00	\$62.20
87	March 8, 2017	Textron	106	H Klein	Researched Fair's Vnotes interest rates.	0.2	\$311.00	\$62.20
88	March 8, 2017	Textron	106	H Klein	Researched Textron's actual interest rate charged on Fair's line of credit.	0.6	\$311.00	\$186.60
89	March 8, 2017	Travel	34	H Klein	Travel to B&H.	0.8	\$155.50	\$124.40
90	March 8, 2017	Textron	106	H Klein	Meeting with David Proano, Dan Warren and Scott Holbrook.	2.1	\$311.00	\$653.10
91	March 8, 2017	Travel	34	H Klein	Travel from B&H.	0.8	\$155.50	\$124.40
92	March 9, 2017	Textron	106	H Klein	Follow-up from previous day meeting.	1.6	\$311.00	\$497.60
93	March 9, 2017	Textron	106	H Klein	Searched files for Textron 2002 and 2003 loan activity.	1.2	\$311.00	\$373.20
94	March 9, 2017	Textron	106	H Klein	Updated the Textron loan analysis for 2002 and 2003 activity.	1.1	\$311.00	\$342.10
95	March 10, 2017	General	32	H Klein	Breakfast meeting with Brian Bash. Status update.	0.1	\$311.00	\$31.10
96	March 10, 2017	Textron	106	H Klein	Updated the Textron loan for 2002 and 2003 activity.	3.1	\$311.00	\$964.10
97	March 11, 2017	Textron	106	H Klein	Completed Textron loan schedule based on all available documents to date.	3.6	\$311.00	\$1,119.60
98	March 11, 2017	Textron	106	H Klein	Reviewed Durham's personal financial statements.	0.8	\$311.00	\$248.80
99	March 13, 2017	Textron	106	H Klein	Reviewed Durham's personal financial statements.	3.2	\$311.00	\$995.20
100	March 13, 2017	Textron	106	H Klein	Reviewed Brightpoint transactions.	1.7	\$311.00	\$528.70
101	March 13, 2017	Textron	106	H Klein	Reviewed National Lampoon financial statements.	1.6	\$311.00	\$497.60
102	March 13, 2017	Textron	106	H Klein	Reviewed Obsidian financial statements.	0.5	\$311.00	\$155.50
103	March 14, 2017	Textron	106	H Klein	Reviewed Durham's personal financial statements.	3.7	\$311.00	\$1,150.70
104	March 15, 2017	Textron	106	H Klein	Reviewed Durham's personal financial statements.	4.2	\$311.00	\$1,306.20
105	March 16, 2017	Textron	106	H Klein	Reviewed Durham's personal financial statements.	5.1	\$311.00	\$1,586.10
106	March 17, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_1 to 955.	3.2	\$311.00	\$995.20
107	March 17, 2017	Textron	106	B. Ferris	Researching visual displays in excel to convey charts and graphs for any specified time and presenting ideas to Howard Klein.	2.0	\$120.00	\$240.00
108	March 20, 2017	Textron	106	H Klein	Reviewed Fair Finance trial balances 2002-2007.	2.5	\$311.00	\$777.50

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
109	March 20, 2017	Textron	106	H Klein	Reviewed Fair Holdings QuickBooks trial balances 2002-2005.	0.9	\$311.00	\$279.90
110	March 20, 2017	Textron	106	H Klein	Prepared graphs.	0.7	\$311.00	\$217.70
111	March 20, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_956 to 3531.	2.8	\$311.00	\$870.80
112	March 21, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_ 3531 to 4736	3.5	\$311.00	\$1,088.50
113	March 23, 2017	Textron	106	H Klein	Reviewed 2002 audited financial statements of Fair Holdings.	1.8	\$311.00	\$559.80
114	March 23, 2017	Textron	106	H Klein	Reviewed BGBC work papers.	2.3	\$311.00	\$715.30
115	March 23, 2017	Textron	106	H Klein	Reviewed 2002 draft financial statements of DCI.	0.8	\$311.00	\$248.80
116	March 23, 2007	Textron	106	S. Saari	Discussions with Howard Klein re: BGBC financial statements.	0.5	\$405.00	\$202.50
117	March 24, 2017	Textron	106	H Klein	Worked on graph.	0.6	\$311.00	\$186.60
118	March 24, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_0004736 to 5316.	3	\$311.00	\$933.00
119	March 24, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_0005316 to 38070 - Fortress documents..	0.3	\$311.00	\$93.30
120	March 24, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_38071 to 40281 Fortress documents..	1.6	\$311.00	\$497.60
121	March 24, 2017	Textron	106	H Klein	Telephone meeting with Mike VanNiel and Michelle Manzoian.	2.3	\$311.00	\$715.30
122	March 24, 2017	Textron	106	B. Ferris	Working with Howard Klein on creating excel charts and getting background on the case.	1.6	\$120.00	\$192.00
123	March 28, 2017	Textron	106	H Klein	Cursory review of BGBC's 2002 audit work papers for FHI.	4.5	\$311.00	\$1,399.50
124	March 28, 2017	Textron	106	H Klein	Reviewed 2002 audited financial statements of Fair Holdings based on BGBC work papers.	1.6	\$311.00	\$497.60
125	March 28, 2017	Textron	106	H Klein	Reviewed 2002 financial statements of DCI based on BGBC work papers.	0.6	\$311.00	\$186.60
126	April 4, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_40281 to 43836.	4.70	\$311.00	\$1,461.70
127	April 5, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_43836 to 52546.	6.60	\$311.00	\$2,052.60
128	April 5, 2017	Textron	106	H Klein	Reviewed powerview presentation.	0.40	\$311.00	\$124.40
129	April 5, 2017	Textron	106	B. Ferris	Reviewing powerview presentation with Howard Klein	0.40	\$120.00	\$48.00
130	April 6, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_52546 to 57689.	3.80	\$311.00	\$1,181.80
131	April 7, 2017	Textron	106	H Klein	Reviewed documents produced by Textron - bates number TFC_57689 to 64479	4.20	\$311.00	\$1,306.20

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
132	April 7, 2017	Textron	106	H Klein	Reviewed documents produced by Textron in native - bates number TFC_3 to 3224.	2.90	\$311.00	\$901.90
133	April 10, 2017	Textron	106	H Klein	Prepared for meeting with Baker & Hostetler. Reviewed and analyzed Durham's personal financial statements.	5.00	\$311.00	\$1,555.00
134	April 11, 2017	Textron	106	H Klein	Prepared for meeting with Baker & Hostetler. Draft preliminary opinions for expert report.	4.50	\$311.00	\$1,399.50
135	April 12, 2017	Travel	34	H Klein	Travel to/from Baker Hostetler (billed at 50%)	1.20	\$155.50	\$186.60
136	April 12, 2017	Textron	106	H Klein	Meeting with David Proano regarding Durham's personal financial statements and draft opinions.	4.00	\$311.00	\$1,244.00
137	April 13, 2017	Textron	106	H Klein	Meeting with staff accountant G. Huffman. Background on case and assignment.	2.30	\$311.00	\$715.30
138	April 13, 2017	Textron	106	H Klein	Reviewed broker files and previous work papers. Broker files consisted of 3 boxes of statements.	2.20	\$311.00	\$684.20
139	April 13, 2017	Monterey	10	H Klein	Analyzed March 2017 collection reports and emailed analyses to Bash and Burgan.	0.20	\$311.00	\$62.20
140	April 13, 2017	Textron	106	G. Huffman	Familiarize with client case, engagement and report.	2.50	\$110.00	\$275.00
141	April 14, 2017	Textron	106	H Klein	Reviewed broker files and previous work papers.	3.80	\$311.00	\$1,181.80
142	April 14, 2017	Textron	106	G. Huffman	Updated stock broker schedules.	8.70	\$110.00	\$957.00
143	April 15, 2017	Textron	106	H Klein	Reviewed uses of funds from the nine broker accounts maintained by Durham.	2.90	\$311.00	\$901.90
144	April 15, 2017	Textron	106	H Klein	Reviewed BGBC work papers.	1.20	\$311.00	\$373.20
145	April 17, 2017	Textron	106	H Klein	Reviewed uses of funds from broker accounts and created flowcharts.	2.80	\$311.00	\$870.80
146	April 17, 2017	Textron	106	C. Walters	Meeting to discuss graphing of money tracing.	0.80	\$308.00	\$246.40
147	April 17, 2017	Textron	106	H Klein	Reviewing powerview presentation.	0.30	\$311.00	\$93.30
148	April 17, 2017	Textron	106	B. Ferris	Reviewing powerview presentation issue with Howard Klein	0.30	\$120.00	\$36.00
149	April 18, 2017	Textron	106	H Klein	Reviewed broker files and previous work papers.	4.20	\$311.00	\$1,306.20
150	April 18, 2017	Textron	106	H Klein	Worked with G. Huffman on broker summaries.	1.00	\$311.00	\$311.00
151	April 18, 2017	Textron	106	H Klein	Reviewed broker files and previous work papers.	2.70	\$311.00	\$839.70
152	April 18, 2017	Textron	106	G. Huffman	Updating schedules.	7.00	\$110.00	\$770.00
153	April 19, 2017	Textron	106	H Klein	Prepared for meeting with Baker & Hostetler regarding Brightpoint stock transactions.	5.40	\$311.00	\$1,679.40

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
154	April 19, 2017	Textron	106	H Klein	Prepared for meeting with Baker & Hostetler regarding Brightpoint stock transactions.	4.10	\$311.00	\$1,275.10
155	April 20, 2017	Textron	106	H Klein	Prepared for meeting with Baker & Hostetler regarding Brightpoint stock transactions.	4.20	\$311.00	\$1,306.20
156	April 20, 2017	Travel	34	H Klein	Travel to/from Baker Hostetler (billed at 50%)	1.20	\$155.50	\$186.60
157	April 20, 2017	Textron	106	H Klein	Meeting with David Proano, Dan Warren and Scott Holbrook.	4.40	\$311.00	\$1,368.40
158	April 20, 2017	Textron	106	G. Huffman	Updated schedules and trace cash from sale of stock.	3.70	\$110.00	\$407.00
159	April 21, 2017	Textron	106	H Klein	Analyzed Durham's 2003 personal financial statements.	3.10	\$311.00	\$964.10
160	April 21, 2017	Textron	106	G. Huffman	Traced cash disbursements from sale of Brightpoint stock.	1.00	\$110.00	\$110.00
161	April 22, 2017	Textron	106	H Klein	Organized open files and prepared for next week's tasks.	2.10	\$311.00	\$653.10
162	April 24, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	2.20	\$311.00	\$684.20
163	April 24, 2017	Textron	106	H Klein	Telephone call with David Proano and Dan Warren.	0.40	\$311.00	\$124.40
164	April 24, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	2.10	\$311.00	\$653.10
165	April 24, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	2.60	\$311.00	\$808.60
166	April 25, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	4.70	\$311.00	\$1,461.70
167	April 25, 2017	Textron	106	H Klein	Worked with G. Huffman on broker accounts.	0.70	\$311.00	\$217.70
168	April 25, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	1.70	\$311.00	\$528.70
169	April 25, 2017	Textron	106	G. Huffman	Traced cash from sale of Brightpoint stock and updated schedule.	5.00	\$110.00	\$550.00
170	April 26, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	5.30	\$311.00	\$1,648.30
171	April 26, 2017	Textron	106	H Klein	Analyzed Durham's 9/15/2003 personal financial statements.	2.80	\$311.00	\$870.80
172	April 27, 2017	Textron	106	H Klein	Prepared for presentation re Durham's 9/15/03 personal financial statements.	3.70	\$311.00	\$1,150.70
173	April 27, 2017	Textron	106	H Klein	Reviewed Textron documents for inclusion in presentation.	2.10	\$311.00	\$653.10
174	April 27, 2017	Textron	106	H Klein	Search for Fair's documents in data base for inclusion in presentation.	1.10	\$311.00	\$342.10
175	April 27, 2017	Textron	106	G. Huffman	Tracing cash exercise.	3.30	\$110.00	\$363.00
176	April 28, 2017	Textron	106	H Klein	Worked on expert report: opinion 1.	3.30	\$311.00	\$1,026.30
177	April 28, 2017	Textron	106	H Klein	Worked on presentation to B&H.	1.60	\$311.00	\$497.60
178	April 28, 2017	Textron	106	H Klein	Reviewed Obsidian SEC filings.	1.30	\$311.00	\$404.30
179	April 28, 2017	Textron	106	G. Huffman	Meeting preparation and updating schedule for tracing cash	5.30	\$110.00	\$583.00
180	May 1, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, updating amounts for 6/30/2003.	5.10	\$311.00	\$1,586.10

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
181	May 1, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, auto schedule.	1.80	\$311.00	\$559.80
182	May 2, 2017	Textron	106	G. Huffman	Traced cash from broker accounts and updated schedule.	4.50	110.00	\$495.00
183	May 2, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, tracing cash for Durham's personal expenses.	3.90	\$311.00	\$1,212.90
184	May 2, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, tracing cash for Durham's personal expenses.	2.50	\$311.00	\$777.50
185	May 3, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, tracing cash for Durham's personal expenses.	3.30	\$311.00	\$1,026.30
186	May 3, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, tracing cash for Durham's personal expenses.	1.80	\$311.00	\$559.80
187	May 4, 2017	Textron	106	H Klein	Reviewed Textron's 2016 10K.	1.20	\$311.00	\$373.20
188	May 4, 2017	Textron	106	H Klein	Reviewed Textron's 2017 10Q.	0.80	\$311.00	\$248.80
189	May 4, 2017	Textron	106	H Klein	Reviewed Textron's 2017 10Q.	0.40	\$311.00	\$124.40
190	May 7, 2017	Monterey	10	H Klein	Analyzed April 2017 collection reports and emailed analyses to Bash and Burgan.	0.20	\$311.00	\$62.20
191	May 7, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, tracing cash for Durham's personal expenses.	1.90	\$311.00	\$590.90
192	May 8, 2017	Textron	106	H Klein	Reviewed Textron's 2016 Form 10K (.3), Textron's 1st quarter form 10Q (.2) in preparation for meeting.	0.50	\$311.00	\$155.50
193	May 8, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, tracing cash for Durham's personal expenses.	2.80	\$311.00	\$870.80
194	May 8, 2017	Textron	106	H Klein	Worked on expert report: opinion 1, failing businesses.	2.30	\$311.00	\$715.30
195	May 9, 2017	Textron	106	G. Huffman	Traced cash from broker accounts and updated schedule.	3.30	110.00	\$363.00
196	May 9, 2017	Textron	106	H Klein	Worked on expert report: opinion 2.	3.70	\$311.00	\$1,150.70
197	May 9, 2017	Claims	8.6	H Klein	Telephone call with Linda Kaysch regarding correction for Form 1099s (.1), check received from customer (.2) and IRS notice regarding incorrect TIN.	0.30	\$311.00	\$93.30
198	May 9, 2017	Textron	106	H Klein	Worked on expert report: opinion 3.	1.10	\$311.00	\$342.10
199	May 9, 2017	Textron	106	H Klein	Worked on expert report: opinion 4.	2.90	\$311.00	\$901.90
200	May 10, 2017	Textron	106	H Klein	Worked on expert report: opinion 5, Ponzi.	3.20	\$311.00	\$995.20
201	May 10, 2017	Claims	8.6	H Klein	Assisted Linda Kasych in correcting several Form 1099s.	0.20	\$311.00	\$62.20
202	May 10, 2017	Textron	106	H Klein	Worked on expert report: opinion 5, Ponzi.	2.10	\$311.00	\$653.10
203	May 10, 2017	Textron	106	H Klein	Discussed accounting and auditing issues with Ryan Siebel.	0.90	\$311.00	\$279.90
204	May 10, 2017	Textron	106	H Klein	Worked on expert report: opinion 5, Ponzi.	1.70	\$311.00	\$528.70

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
205	May 10, 2017	Textron	106	R. Siebel	Discuss accounting and auditing issues with Howard Klein	0.90	379.00	\$341.10
206	May 11, 2017	Textron	106	G. Huffman	Updated tracing broker schedule	1.20	110.00	\$132.00
207	May 11, 2017	Textron	106	G. Huffman	Updated tracing broker schedule (.4) and create BGBC index (.1).	0.50	110.00	\$55.00
208	May 11, 2017	Textron	106	H Klein	Worked on expert report: opinion 5, Ponzi.	2.10	\$311.00	\$653.10
209	May 11, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding transfers to Textron's.	1.20	\$311.00	\$373.20
210	May 11, 2017	Textron	106	H Klein	Worked on expert report: opinion Textron loan used to advance funds to FHI.	1.80	\$311.00	\$559.80
211	May 11, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding Durham's personal financial statements.	2.70	\$311.00	\$839.70
212	May 11, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding 2002 financial statements.	1.20	\$311.00	\$373.20
213	May 11, 2017	Textron	106	H Klein	Telephone call with David Proano regarding Textron documents.	1.00	\$311.00	\$311.00
214	May 12, 2017	Textron	106	H Klein	Reviewed files for schedules related to Textron.	1.10	\$311.00	\$342.10
215	May 12, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding financial statements.	4.20	\$311.00	\$1,306.20
216	May 12, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding financial statements.	2.40	\$311.00	\$746.40
217	May 12, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding financial statements.	1.80	\$311.00	\$559.80
218	May 13, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding financial statements.	1.70	\$311.00	\$528.70
219	May 13, 2017	Textron	106	H Klein	Worked on expert report: opinion regarding financial statements.	0.60	\$311.00	\$186.60
220	May 13, 2017	Textron	106	H Klein	Reviewed files for schedules related to Textron.	0.60	\$311.00	\$186.60
221	May 13, 2017	Textron	106	H Klein	Worked on expert report: general revisions.	0.80	\$311.00	\$248.80
222	May 15, 2017	Textron	106	H Klein	Reconciled Brightpoint schedules with broker statements.	3.10	\$311.00	\$964.10
223	May 15, 2017	Textron	106	H Klein	Worked on expert report: edited new sections.	2.20	\$311.00	\$684.20
224	May 15, 2017	Textron	106	H Klein	Telephone call with David Proano regarding Textron documents.	1.30	\$311.00	\$404.30
225	May 15, 2017	Textron	106	H Klein	Follow-up issues from telephone call with David Proano.	1.80	\$311.00	\$559.80
226	May 16, 2017	Textron	106	H Klein	Worked on expert report: edited new sections.	1.40	\$311.00	\$435.40
227	May 16, 2017	Textron	106	H Klein	Compiled list of documents for Doug DeRose deposition.	1.20	\$311.00	\$373.20
228	May 16, 2017	Textron	106	H Klein	Worked on list of Textron documents used in report.	1.10	\$311.00	\$342.10
229	May 16, 2017	Textron	106	V. Thornburg	Identified Textron documents to be used in expert report and created PDF files.	8.40	185.00	\$1,554.00
230	May 17, 2017	Textron	106	H Klein	Worked on list of Textron documents used in report.	0.80	\$311.00	\$248.80

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
231	May 17, 2017	Textron	106	H Klein	Reviewed Textron's Form 10k for 2010 (.5), 2011 (.3) , 2013 (.3) and 2015 (.1) as it relates to Finance segment.	1.20	\$311.00	\$373.20
232	May 17, 2017	Textron	106	H Klein	Summarized Textron's form 10Ks.	0.70	\$311.00	\$217.70
233	May 17, 2017	Textron	106	H Klein	Worked on list of Textron documents used in report.	1.70	\$311.00	\$528.70
234	May 17, 2017	Textron	106	H Klein	Worked on list of Textron documents used in report.	1.10	\$311.00	\$342.10
235	May 17, 2017	Textron	106	H Klein	Reviewed Textron loan schedule and verified date of transfers to Textron.	1.30	\$311.00	\$404.30
236	May 17, 2017	Textron	106	S. Saari	Discussion with Howard re: Textron support agreement. Review of support agreement and related recalculations.	1.00	405.00	\$405.00
237	May 17, 2017	Textron	106	V. Thornburg	Identified Textron documents to be used in expert report and created PDF files.	3.10	185.00	\$573.50
238	May 18, 2017	Textron	106	G. Huffman	Prepared BGBC index of work papers.	2.60	110.00	\$286.00
239	May 18, 2017	Textron	106	H Klein	Compiled list of documents for Doug DeRose deposition.	0.70	\$311.00	\$217.70
240	May 18, 2017	Claims	8.6	H Klein	Telephone call with Linda Kaysch regarding IRS backup withholding and correction form 1099s	0.30	\$311.00	\$93.30
241	May 18, 2017	Textron	106	H Klein	Worked on list of Textron documents used in report.	3.20	\$311.00	\$995.20
242	May 18, 2017	Textron	106	S. Saari	Discussion with Howard re: Textron support agreement and overall case.	0.50	405.00	\$202.50
243	May 19, 2017	Textron	106	H Klein	Worked on list of Textron documents used in report.	3.90	\$311.00	\$1,212.90
244	May 19, 2017	Textron	106	H Klein	Edited working draft of report.	1.80	\$311.00	\$559.80
245	May 19, 2017	Textron	106	V. Thornburg	Worked with H Klein on report references for Textron documents.	0.20	185.00	\$37.00
246	May 20, 2017	Textron	106	H Klein	Summarized open items for subsequent follow-up.	3.60	\$311.00	\$1,119.60
247	May 21, 2017	Textron	106	H Klein	Reviewed open items and incorporated into expert report.	0.90	\$311.00	\$279.90
248	May 21, 2017	Textron	106	H Klein	Reviewed open items and incorporated into expert report.	2.00	\$311.00	\$622.00
249	May 21, 2017	Textron	106	H Klein	Reviewed open items and incorporated into expert report.	2.20	\$311.00	\$684.20
250	May 22, 2017	Textron	106	G. Huffman	Traced Textron loan funds for December 2003 as to use of funds.	3.00	110.00	\$330.00
251	May 22, 2017	Textron	106	G. Huffman	Traced Textron loan funds for December 2003 as to use of funds.	3.30	110.00	\$363.00
252	May 22, 2017	Textron	106	H Klein	Reviewed open items and incorporated into expert report.	5.80	\$311.00	\$1,803.80
253	May 23, 2017	Textron	106	G. Huffman	Traced Textron loan funds for December 2003 as to use of funds.	4.30	110.00	\$473.00
254	May 23, 2017	Textron	106	H Klein	Reviewed Textron's advances that were transferred from Fair to Holdings.	2.10	\$311.00	\$653.10

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
255	May 23, 2017	Textron	106	V. Thornburg	Update report references for Textron documents.	0.60	185.00	\$111.00
256	May 24, 2017	Textron	106	G. Huffman	Update schedules for Howard Klein.	0.60	110.00	\$66.00
257	May 24, 2017	Textron	106	H Klein	Completed analysis of Textron's loan ledgers.	1.20	\$311.00	\$373.20
258	May 24, 2017	Textron	106	H Klein	Reviewed documents produced by Textron in native - bates number TFC_3224 to 64304. This review consisted of 441 excel files and 50 DBF files.	6.60	\$311.00	\$2,052.60
259	May 24, 2017	Textron	106	V. Thornburg	Identified Textron documents to be used in expert report and created PDF files.	3.60	185.00	\$666.00
260	May 25, 2017	Textron	106	H Klein	Reviewed compilation of Textron files referenced in report.	1.30	\$311.00	\$404.30
261	May 25, 2017	Textron	106	H Klein	Reviewed tracing of the use of Textron loan proceeds 2003-2005.	2.10	\$311.00	\$653.10
262	May 25, 2017	Textron	106	V. Thornburg	Worked with H Klein on report references for Textron documents.	0.40	185.00	\$74.00
263	May 26, 2017	Textron	106	H Klein	Reviewed tracing of withdrawals from broker accounts to Durham's bank accounts.	2.40	\$311.00	\$746.40
264	May 26, 2017	Textron	106	H Klein	Began working on compiling exhibits for report. Reviewed exhibits from Fortress report.	1.80	\$311.00	\$559.80
265	May 26, 2017	Textron	106	H Klein	Determine new exhibits needed for report.	1.50	\$311.00	\$466.50
266	May 27, 2017	Textron	106	H Klein	Continued exhibits for report. Reviewed exhibits from Fortress report.	2.80	\$311.00	\$870.80
267	May 30, 2017	Textron	106	G. Huffman	Updated tracing schedules of broker accounts (2.8) and prepared index of Textron interest statements for Howard (1.0)	3.80	110.00	\$418.00
268	May 30, 2017	Textron	106	H Klein	Updating exhibits 36-39.	4.30	\$311.00	\$1,337.30
269	May 31, 2017	Textron	106	G. Huffman	Traced schedule with proceeds from broker accounts.	2.40	110.00	\$264.00
270	May 31, 2017	Textron	106	H Klein	Updating exhibits 36-39.	3.60	\$311.00	\$1,119.60
271	May 31, 2017	Textron	106	H Klein	Updating exhibits 36-39.	1.70	\$311.00	\$528.70
272	June 1, 2017	Textron	106	G. Huffman	Updated tracing schedule of proceeds from broker accounts through conduits to end uses.	0.50	\$110.00	\$55.00
273	June 1, 2017	Textron	106	G. Huffman	Updated tracing schedule of proceeds from broker accounts through conduits to end uses.	0.80	\$110.00	\$88.00
274	June 1, 2017	Textron	106	G. Huffman	Updated tracing schedule of proceeds from broker accounts through conduits to end uses.	0.90	\$110.00	\$99.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
275	June 1, 2017	Textron	106	H Klein	Reviewed tracing of Broker funds.	2.10	\$311.00	\$653.10
276	June 1, 2017	Textron	106	H Klein	Updated Textron loan analysis to incorporate references to Textron's bates numbers.	2.90	\$311.00	\$901.90
277	June 1, 2017	Textron	106	H Klein	Reviewed tracing of Broker funds.	1.20	\$311.00	\$373.20
278	June 2, 2017	Textron	106	G. Huffman	Exported and printed Brightpoint loan schedules for Howard.	0.30	\$110.00	\$33.00
279	June 2, 2017	Textron	106	H Klein	Updated FFC/FHI intercompany loan schedule for report.	1.30	\$311.00	\$404.30
280	June 2, 2017	Textron	106	H Klein	Created exhibits for Textron loan	0.80	\$311.00	\$248.80
281	June 2, 2017	Textron	106	H Klein	Telephone call with David Proano.	0.70	\$311.00	\$217.70
282	June 2, 2017	Textron	106	H Klein	Gather documents for David Proano.	0.70	\$311.00	\$217.70
283	June 2, 2017	Textron	106	H Klein	Researched accounting issues.	0.50	\$311.00	\$155.50
284	June 2, 2017	Textron	106	H Klein	Updated going concern exhibit.	0.60	\$311.00	\$186.60
285	June 2, 2017	Textron	106	H Klein	Reviewed loan exhibits	0.50	\$311.00	\$155.50
286	June 2, 2017	Textron	106	H Klein	Telephone call with Joe Esmont (.6) and follow-up (.3)	0.90	\$311.00	\$279.90
287	June 2, 2017	Textron	106	H Klein	Updated MIMICS schedule for exhibits to report.	1.30	\$311.00	\$404.30
288	June 5, 2017	Textron	106	H Klein	Reviewed cases on Ponzi's.	0.70	\$311.00	\$217.70
289	June 5, 2017	Textron	106	H Klein	Reviewed work papers regarding Durham's personal financial statement as of 9/15/03.	3.60	\$311.00	\$1,119.60
290	June 5, 2017	Textron	106	H Klein	Worked on updating report and incorporating new exhibits.	5.20	\$311.00	\$1,617.20
291	June 6, 2017	Textron	106	H Klein	Worked on updating report and incorporating new exhibits.	3.50	\$311.00	\$1,088.50
292	June 6, 2017	Textron	106	H Klein	Telephone call with Michelle Manzoian (.1) regarding Laikin and follow-up (.4).	0.50	\$311.00	\$155.50
293	June 6, 2017	Textron	106	H Klein	Finished work on updating report and incorporating new exhibits.	3.30	\$311.00	\$1,026.30
294	June 7, 2017	Textron	106	G. Huffman	Scan 67 exhibit documents into engagement.	0.90	\$110.00	\$99.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
295	June 7, 2017	Textron	106	H Klein	Reviewed tracing of funds used to pay Mercho Wells construction costs.	2.20	\$311.00	\$684.20
296	June 7, 2017	Textron	106	H Klein	Reviewed tracing of funds used to pay Shannon Connors decorating costs.	1.90	\$311.00	\$590.90
297	June 7, 2017	Textron	106	H Klein	Reviewed exhibits that supports analysis of Durham's personal financial statement for 9/15/03.	1.20	\$311.00	\$373.20
298	June 8, 2017	Textron	106	H Klein	Worked on tracing of Shannon Connors expenditures.	1.20	\$311.00	\$373.20
299	June 8, 2017	Textron	106	H Klein	Worked on new exhibits to report - Exhibit #s 1101 to 1130.	2.20	\$311.00	\$684.20
300	June 8, 2017	Textron	106	H Klein	Reviewed files in preparation for meeting at Baker & Hostetler.	2.70	\$311.00	\$839.70
301	June 8, 2017	Textron	106	H Klein	Reviewed Exhibit 14(x) to Textron loan.	0.80	\$311.00	\$248.80
302	June 9, 2017	Textron	106	H Klein	Reviewed notes for meeting at Baker & Hostetler.	3.70	\$311.00	\$1,150.70
303	June 9, 2017	Travel	34	H Klein	Travel to Baker & Hostetler for noon meeting (billed at 50%).	0.70	\$155.50	\$108.85
304	June 9, 2017	Textron	106	H Klein	Meeting at Baker & Hostetler with David Proano, Dan Warren and Mike VanNiel.	4.40	\$311.00	\$1,368.40
305	June 9, 2017	Travel	34	H Klein	Travel from Baker & Hostetler (billed at 50%).	0.80	\$155.50	\$124.40
306	June 11, 2017	Textron	106	H Klein	Reviewed old files to insure report covered all issues.	2.90	\$311.00	\$901.90
307	June 11, 2017	Textron	106	H Klein	Reviewed old files to insure report covered all issues.	2.80	\$311.00	\$870.80
308	June 12, 2017	Textron	106	H Klein	Updated report for 2003 and 2004 financial statements.	4.50	\$311.00	\$1,399.50
309	June 12, 2017	Textron	106	H Klein	Updated report for 2003 and 2004 financial statements.	1.60	\$311.00	\$497.60
310	June 12, 2017	Monterey	10	H Klein		0.30	\$311.00	\$93.30
311	June 12, 2017	Textron	106	H Klein	Reviewed broker monthly schedules.	2.20	\$311.00	\$684.20

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
312	June 13, 2017	Textron	106	H Klein	Reviewed broker monthly schedules.	3.80	\$311.00	\$1,181.80
313	June 13, 2017	Textron	106	H Klein	Finalized cash analysis exhibits and updated report.	2.30	\$311.00	\$715.30
314	June 13, 2017	Textron	106	H Klein	Telephone call with David Proano (1) and subsequent research (.6)	0.70	\$311.00	\$217.70
315	June 14, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to DCI.	0.40	\$311.00	\$124.40
316	June 14, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Fair Finance	4.50	\$311.00	\$1,399.50
317	June 14, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Fair Finance	2.80	\$311.00	\$870.80
318	June 15, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Fair Holdings	5.00	\$311.00	\$1,555.00
319	June 15, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Fair Holdings	1.80	\$311.00	\$559.80
320	June 16, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Obsidian Enterprises	1.20	\$311.00	\$373.20
321	June 16, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Obsidian Capital Corporation.	0.90	\$311.00	\$279.90
322	June 16, 2017	Textron	106	H Klein	Reviewed BGBC audit work papers relating to Obsidian Capital Partnership .	0.70	\$311.00	\$217.70
323	June 16, 2017	Textron	106	H Klein	Reviewed and updated expert report. Background section (.7) and opinion 1 (3.8).	4.50	\$311.00	\$1,399.50
324	June 19, 2017	Textron	106	H Klein	Worked on editing and updating expert report: Opinion 1.	3.70	\$311.00	\$1,150.70
325	June 19, 2017	Textron	106	H Klein	Worked on editing and updating expert report: Opinion 2.	1.60	\$311.00	\$497.60
326	June 19, 2017	Textron	106	H Klein	Worked on editing and updating expert report: Opinion 3.	0.40	\$311.00	\$124.40
327	June 19, 2017	Textron	106	H Klein	Worked on editing and updating expert report: Opinion 4.	2.80	\$311.00	\$870.80
328	June 19, 2017	Textron	106	H Klein	Telephone call with David Proano on report.	0.20	\$311.00	\$62.20

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
329	June 20, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI. Reviewed exhibits 1001 through 1007 together.	4.20	\$311.00	\$1,306.20
330	June 20, 2017	Textron	106	H Klein	Telephone call with Kelly Burgan & Brady Douthett regarding National Lampoon.	0.60	\$311.00	\$186.60
331	June 20, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI. Reviewed exhibits 1001 through 1007 together.	3.70	\$311.00	\$1,150.70
332	June 21, 2017	Textron	106	H Klein	Worked on editing and updating expert report for National Lampoon issues.	1.40	\$311.00	\$435.40
333	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI. Exhibits 1008.	1.10	\$311.00	\$342.10
334	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to DCI - Exhibits 1009-1017.	4.10	\$311.00	\$1,275.10
335	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to DCI. Exhibit 1022.	0.60	\$311.00	\$186.60
336	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to Laikin. Exhibit 1023.	0.30	\$311.00	\$93.30
337	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to Champion. Exhibit 1024.	0.30	\$311.00	\$93.30
338	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to Diamond. Exhibit 1025.	0.30	\$311.00	\$93.30
339	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to Obsidian Capital. Exhibit 1026.	0.30	\$311.00	\$93.30

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
340	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to trailers. Exhibit 1027.	0.30	\$311.00	\$93.30
341	June 21, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to revenue only. Exhibit 1028.	1.40	\$311.00	\$435.40
342	June 22, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to revenue only. Completed review of exhibit 1028.	1.50	\$311.00	\$466.50
343	June 22, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to revenue only. Exhibit 1029.	1.30	\$311.00	\$404.30
344	June 22, 2017	Textron	106	H Klein	Reviewed detailed schedules supporting adjusted financial statements for FHI relating to revenue only. Exhibit 1030	0.70	\$311.00	\$217.70
345	June 22, 2017	Textron	106	H Klein	Discussion with Sean Saari prior to his review of report.	0.40	\$311.00	\$124.40
346	June 22, 2017	Textron	106	H Klein	Reviewed all linking connections with schedules 1001 through 1030.	2.10	\$311.00	\$653.10
347	June 22, 2017	Textron	106	H Klein	Reviewed valuations of Pyramid busses.	0.70	\$311.00	\$217.70
348	June 22, 2017	Textron	106	S. Saari	Review of expert report.	0.60	\$405.00	\$243.00
349	June 22, 2017	Textron	106	S. Saari	Discussion with Howard Klein re: expert report and related review.	0.60	\$405.00	\$243.00
350	June 23, 2017	Textron	106	H Klein	Worked on editing and updating expert report: Opinion 4.	3.70	\$311.00	\$1,150.70
351	June 23, 2017	Textron	106	H Klein	Worked on editing and updating expert report : Opinion 5 (.3), opinion 8 (1.2), opinion 9 (.6), opinion 10 (1.3), opinion 11 (.6), opinion 12 (.3), opinion 13 (.5)	4.80	\$311.00	\$1,492.80
352	June 23, 2017	Textron	106	H Klein	Telephone call with Brady Douthett regarding National Lampoon.	0.70	\$311.00	\$217.70
353	June 23, 2017	Textron	106	H Klein	Reviewed National Lampoon schedules.	0.60	\$311.00	\$186.60

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
354	June 24, 2017	Textron	106	H Klein	Overall review of expert report.	4.20	\$311.00	\$1,306.20
355	June 25, 2017	Textron	106	H Klein	Reviewed National Lampoon report and related documents per discussion with Brady Douthett.	1.10	\$311.00	\$342.10
356	June 25, 2017	Textron	106	H Klein	Reviewed F.A.S. system per inquiry from Joe Esmont.	1.30	\$311.00	\$404.30
357	June 26, 2017	Textron	106	H Klein	Reviewed open item list, reviewed open item documents and arranged priorities for week.	1.20	\$311.00	\$373.20
358	June 26, 2017	Textron	106	H Klein	Reviewed server for v-note reports.	1.30	\$311.00	\$404.30
359	June 26, 2017	Textron	106	H Klein	Telephone call with Joe Esmont regarding V-Note holders..	0.20	\$311.00	\$62.20
360	June 26, 2017	Textron	106	H Klein	Reviewed research on Ponzi schemes and updated report.	0.70	\$311.00	\$217.70
361	June 26, 2017	Textron	106	H Klein	Traced payments to National Lampoon per request from Brady Douthett.	1.40	\$311.00	\$435.40
362	June 26, 2017	Textron	106	H Klein	Telephone call with Brady Douthett regarding National Lampoon.	0.20	\$311.00	\$62.20
363	June 26, 2017	Textron	106	H Klein	Updated exhibit list to report.	0.40	\$311.00	\$124.40
364	June 26, 2017	Textron	106	H Klein	Reviewed Textron's BBC reports.	0.80	\$311.00	\$248.80
365	June 27, 2017	Textron	106	H Klein	Reviewed Textron's advance authorization forms for 2006 & 2007.	1.80	\$311.00	\$559.80
366	June 27, 2017	Textron	106	H Klein	Prepared schedule of transfer from FHI to FFC and incorporate into report.	0.60	\$311.00	\$186.60
367	June 27, 2017	Textron	106	H Klein	Worked on updating exhibit list and adding missing exhibits to the holding folder.	2.80	\$311.00	\$870.80
368	June 27, 2017	Textron	106	H Klein	Worked on updating exhibit list and adding missing exhibits to the holding folder.	1.40	\$311.00	\$435.40
369	June 27, 2017	Textron	106	H Klein	Telephone call with David Proano and Joe Esmont regarding MIMICS (.3) and follow-up call with Esmont (.5)	0.80	\$311.00	\$248.80
370	June 27, 2017	Textron	106	H Klein	Worked on charts - follow the money - Duesenberg J103.	1.20	\$311.00	\$373.20

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
371	June 27, 2017	Textron	106	S. Saari	Review of expert report.	0.50	\$405.00	\$202.50
372	June 28, 2017	Textron	106	H Klein	Followed the money for Laikin's Beverly Hills house.	1.20	\$311.00	\$373.20
373	June 28, 2017	Textron	106	H Klein	Followed the money for Durham's yacht purchase in May 2003.	0.80	\$311.00	\$248.80
374	June 28, 2017	Textron	106	H Klein	Followed the money for Durham's condo purchase in January 2003.	0.50	\$311.00	\$155.50
375	June 28, 2017	Textron	106	H Klein	Followed the money for Durham's Duesenberg Model J116 purchase in January 2005.	0.60	\$311.00	\$186.60
376	June 28, 2017	Textron	106	H Klein	Analyzed bus transactions regarding Pyramid and its affiliates.	3.20	\$311.00	\$995.20
377	June 28, 2017	Textron	106	H Klein	Reviewed Speedster transactions.	1.70	\$311.00	\$528.70
378	June 28, 2017	Textron	106	S. Saari	Review of expert report.	11.40	\$405.00	\$4,617.00
379	June 29, 2017	Textron	106	S. Saari	Review of expert report.	9.20	\$405.00	\$3,726.00
380	June 30, 2017	Textron	106	H Klein	Updated report based on Saari's review.	5.40	\$311.00	\$1,679.40
381	June 30, 2017	Textron	106	H Klein	Updated report based on Saari's review.	3.80	\$311.00	\$1,181.80
382	June 30, 2017	Textron	106	S. Saari	Discussions with Howard Klein re: review of expert report.	1.20	\$405.00	\$486.00
383	July 1, 2017	Textron	106	H Klein	Updated report based on Saari's review.	4.10	\$326.00	\$1,336.60
384	July 1, 2017	Textron	106	H Klein	Reviewed and updated exhibit list.	1.30	\$326.00	\$423.80
385	July 1, 2017	Textron	106	H Klein	Worked on updating exhibits 1101-1140	1.80	\$326.00	\$586.80
386	July 1, 2017	Textron	106	H Klein	Worked on updating exhibits 1-185	1.30	\$326.00	\$423.80
387	July 3, 2017	Textron	106	H Klein	Worked on updating exhibits 1401-1427	0.60	\$326.00	\$195.60
388	July 3, 2017	Textron	106	H Klein	Reviewed exhibit list for completeness.	1.20	\$326.00	\$391.20
389	July 3, 2017	Textron	106	H Klein	Worked on updating miscellaneous exhibits.	0.80	\$326.00	\$260.80
390	July 3, 2017	Textron	106	H Klein	Meeting with Sean Saari to discuss report.	1.50	\$326.00	\$489.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
391	July 3, 2017	Textron	106	H Klein	Worked on open issues in report.	2.10	\$326.00	\$684.60
392	July 3, 2017	Textron	106	S. Saari	Reviewed/updated expert report with Howard Klein.	1.5	\$405.00	\$607.50
393	July 5, 2017	Textron	106	H Klein	Reviewed draft report.	7.40	\$326.00	\$2,412.40
394	July 5, 2017	Textron	106	H Klein	Prepared broker exhibits for report.	2.80	\$326.00	\$912.80
395	July 6, 2017	Textron	106	H Klein	Completed preparing broker exhibits for report.	2.70	\$326.00	\$880.20
396	July 6, 2017	Textron	106	H Klein	Worked on Speedster exhibits.	2.20	\$326.00	\$717.20
397	July 6, 2017	Textron	106	H Klein	Worked on open issues in report.	1.50	\$326.00	\$489.00
398	July 10, 2017	Textron	106	H Klein	Detailed review of exhibits 1018-1030 - Analyses of FFC/FHI income statements 2002-2009.	4.30	\$326.00	\$1,401.80
399	July 10, 2017	Textron	106	H Klein	Detailed review of exhibits 1009-1017 - Analyses DCI Investments 2002-2009 financial statements.	2.80	\$326.00	\$912.80
400	July 11, 2017	Monterey	10	H Klein	Analyzed Monterey's May collections.	0.30	\$326.00	\$97.80
401	July 11, 2017	Textron	106	H Klein	Detailed review of exhibits 1001-1007 - Analyses FHI 2002-2009 financial statements.	5.10	\$326.00	\$1,662.60
402	July 12, 2017	Textron	106	H Klein	Worked on updating exhibit list.	2.50	\$326.00	\$815.00
403	July 20, 2017	Textron	106	S. Saari	Gathered documents in preparation for tomorrow's meeting with counsel.	0.2	\$405.00	\$81.00
404	July 21, 2017	Travel	34	H Klein	Travel to Baker & Hostetler from Office	0.70	\$163.00	\$114.10
405	July 21, 2017	Textron	106	H Klein	Meeting with David Proano and Mike VanNiel and Sean Saari to discuss report.	6.20	\$326.00	\$2,021.20
406	July 21, 2017	Travel	34	H Klein	Travel from Baker & Hostetler from Office	0.70	\$163.00	\$114.10
407	July 21, 2017	Textron	106	S. Saari	Review of documents in preparation for tomorrow's meeting with counsel.	0.5	\$405.00	\$202.50
408	July 21, 2017	Textron	106	S. Saari	Meeting with Howard Klein and counsel at Baker Hostetler re: expert report.	6.2	\$405.00	\$2,511.00
409	July 21, 2017	Travel	34	S. Saari	Travel back to office from Baker Hostetler after meeting with counsel.	0.7	\$202.50	\$141.75
410	July 21, 2017	Travel	34	S. Saari	Travel to Baker Hostetler for meeting with counsel.	0.7	\$202.50	\$141.75
411	July 24, 2017	Textron	106	H Klein	Meeting with Sean Saari regarding Textron's loan.	0.50	\$326.00	\$163.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
412	July 24, 2017	SEC	16	H Klein	Telephone call with SEC attorney - Jennifer Barry.	0.50	\$326.00	\$163.00
413	July 24, 2017	SEC	16	H Klein	Follow-up from SEC request.	0.60	\$326.00	\$195.60
414	July 24, 2017	Textron	106	H Klein	Worked on expert report.	2.30	\$326.00	\$749.80
415	July 24, 2017	Textron	106	H Klein	Reviewed Judge Gaughan memorandum of opinion filed 1/15/15.	1.10	\$326.00	\$358.60
416	July 24, 2017	Textron	106	H Klein	Reviewed FFC's investment account activities and relationship with Textron line.	1.80	\$326.00	\$586.80
417	July 24, 2017	Textron	106	H Klein	Reviewed FFC's operating account activities and relationship with Textron line.	2.20	\$326.00	\$717.20
418	July 24, 2017	Textron	106	S. Saari	Discussion with Howard re: updates to expert report.	0.5	\$405.00	\$202.50
419	July 25, 2017	Textron	106	H Klein	Worked on expert report.	4.70	\$326.00	\$1,532.20
420	July 25, 2017	Textron	106	H Klein	Reviewed Six Circuit opinion filed 8/23/16 and relation to expert report.	1.40	\$326.00	\$456.40
421	July 26, 2017	Textron	106	H Klein	Completed report for Saari's review.	1.90	\$326.00	\$619.40
422	July 26, 2017	Textron	106	H Klein	Worked on open exhibits: 1145 & 1146.	0.70	\$326.00	\$228.20
423	July 26, 2017	Textron	106	H Klein	Worked on editing exhibits 342-358.	1.00	\$326.00	\$326.00
424	July 26, 2017	Textron	106	H Klein	Worked on editing exhibits 1101-1144	2.10	\$326.00	\$684.60
425	July 26, 2017	Textron	106	S. Saari	Review of expert report.	2.9	\$405.00	\$1,174.50
426	July 27, 2017	Textron	106	H Klein	Updated report.	5.00	\$326.00	\$1,630.00
427	July 27, 2017	Textron	106	S. Saari	Review of updates to expert report.	0.7	\$405.00	\$283.50
428	July 31, 2017	Textron	106	S. Saari	Attention to emails from counsel.	0.1	\$405.00	\$40.50
429	August 1, 2017	Textron	106	H Klein	Read Coulter deposition with exhibits.	2.70	\$326.00	\$880.20
430	August 1, 2017	Textron	106	H Klein	Read Coulter deposition with exhibits.	1.80	\$326.00	\$586.80
431	August 1, 2017	Textron	106	S. Saari	Attention to emails from counsel.	0.10	\$405.00	\$40.50
432	August 2, 2017	Textron	106	H Klein	Read Infante deposition with exhibits.	2.60	\$326.00	\$847.60
433	August 2, 2017	Textron	106	H Klein	Read Infante deposition with exhibits.	2.00	\$326.00	\$652.00
434	August 3, 2017	Textron	106	H Klein	Read LaCagnin deposition with exhibits.	1.80	\$326.00	\$586.80
435	August 3, 2017	Textron	106	H Klein	Read LaCagnin deposition with exhibits.	1.30	\$326.00	\$423.80
436	August 3, 2017	Textron	106	S. Saari	Discussion with H. Klein re: expert report and meeting next week.	0.20	\$405.00	\$81.00
437	August 4, 2017	Textron	106	H Klein	Read Birk deposition. with exhibits.	2.20	\$326.00	\$717.20
438	August 4, 2017	Textron	106	H Klein	Read portion of O'Fallon deposition.	0.30	\$326.00	\$97.80
439	August 4, 2017	Textron	106	H Klein	Read Eichenberger deposition. with exhibits.	1.80	\$326.00	\$586.80
440	August 6, 2017	Textron	106	H Klein	Read Giulioli deposition with exhibits.	3.00	\$326.00	\$978.00
441	August 7, 2017	SEC	16	H Klein	Prepared report for SEC.	0.50	\$326.00	\$163.00
442	August 7, 2017	Textron	106	H Klein	Read Kimmerling deposition with exhibits.	1.50	\$326.00	\$489.00
443	August 7, 2017	Textron	106	H Klein	Read Kimmerling deposition with exhibits.	2.50	\$326.00	\$815.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
444	August 8, 2017	Textron	106	H Klein	Reviewed exhibit's marked in Kimmerling's deposition.	3.80	\$326.00	\$1,238.80
445	August 8, 2017	Textron	106	H Klein	Read Schlichte's deposition with exhibits	2.20	\$326.00	\$717.20
446	August 8, 2017	Textron	106	S. Saari	Review of supporting documents related to expert report at request of H. Klein.	0.60	\$405.00	\$243.00
447	August 9, 2017	Textron	106	H Klein	Read Head's deposition with exhibits	1.70	\$326.00	\$554.20
448	August 9, 2017	Textron	106	H Klein	Edited report for additional add-ons and changes.	4.80	\$326.00	\$1,564.80
449	August 9, 2017	Textron	106	S. Saari	Review of supporting documents related to expert report at request of H. Klein.	1.70	\$405.00	\$688.50
450	August 10, 2017	Textron	106	H Klein	Reviewed exhibit's marked in DeRose, Osler and Head's depositions.	3.90	\$326.00	\$1,271.40
451	August 10, 2017	Textron	106	H Klein	Read Osler's deposition with exhibits	3.20	\$326.00	\$1,043.20
452	August 10, 2017	SEC	16	H Klein	Prepared affidavit for SEC.	0.50	\$326.00	\$163.00
453	August 10, 2017	Textron	106	S. Saari	Discussion with H. Klein re: expert report.	0.20	\$405.00	\$81.00
454	August 11, 2017	Travel	34	H Klein	Travel to B&H	0.70	\$163.00	\$114.10
455	August 11, 2017	Textron	106	H Klein	Meeting at B&H with David Proano with Brian Bash, Mike VanNiel and Dan Warren in attendance for portions of the meeting.	7.80	\$326.00	\$2,542.80
456	August 11, 2017	Travel	34	H Klein	Travel from B&H to office	0.70	\$163.00	\$114.10
457	August 11, 2017	Textron	106	S. Saari	Meeting with counsel re: expert report.	7.80	\$405.00	\$3,159.00
458	August 11, 2017	Travel	34	S. Saari	Travel to/from Baker Hostetler for meeting with counsel.	1.40	\$202.50	\$283.50
459	August 11, 2017	Textron	106	S. Saari	Prep for meeting with counsel, including review of expert report.	0.60	\$405.00	\$243.00
460	August 12, 2017	Textron	106	H Klein	Read DeRose's deposition with exhibits	2.10	\$326.00	\$684.60
461	August 14, 2017	Textron	106	H Klein	Updated report for additional analyses.	5.50	\$326.00	\$1,793.00
462	August 14, 2017	Textron	106	H Klein	Updated report for additional analyses.	4.50	\$326.00	\$1,467.00
463	August 14, 2017	Textron	106	G. Huffman	Review Textron loan ledgers & interest statements	1.60	\$110.00	\$176.00
464	August 14, 2017	Textron	106	S. Saari	Multiple discussions with H. Klein Klein re: expert report development.	0.40	\$405.00	\$162.00
465	August 15, 2017	Textron	106	H Klein	Updated report for additional analyses	5.50	\$326.00	\$1,793.00
466	August 15, 2017	Textron	106	H Klein	Updated report for additional analyses	3.70	\$326.00	\$1,206.20
467	August 15, 2017	Textron	106	S. Saari	Discussion with H. Klein re: expert report.	0.10	\$405.00	\$40.50
468	August 16, 2017	Textron	106	H Klein	Worked on report by incorporating depositions and additional Textron documents into report.	6.50	\$326.00	\$2,119.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
469	August 16, 2017	Textron	106	H Klein	Worked on report by incorporating depositions and additional Textron documents into report.	3.40	\$326.00	\$1,108.40
470	August 16, 2017	Textron	106	H Klein	Worked on report by incorporating depositions and additional Textron documents into report.	2.00	\$326.00	\$652.00
471	August 16, 2017	Textron	106	G. Huffman	Review loans marked in Oslers deposition exhibit #500-537 and created an excel sheet analysis	1.00	\$110.00	\$110.00
472	August 16, 2017	Textron	106	G. Huffman	Review loans marked in Oslers deposition exhibit #500-537 and created an excel sheet analysis	2.70	\$110.00	\$297.00
473	August 17, 2017	Textron	106	H Klein	Worked on report by incorporating depositions and additional Textron documents into report.	5.50	\$326.00	\$1,793.00
474	August 17, 2017	Textron	106	H Klein	Worked on report by incorporating depositions and additional Textron documents into report.	4.20	\$326.00	\$1,369.20
475	August 17, 2017	Textron	106	H Klein	Telephone call with Alexis Beachdell regarding allowed claims.	0.40	\$326.00	\$130.40
476	August 18, 2017	Textron	106	H Klein	Read and edited current version of my report.	9.00	\$326.00	\$2,934.00
477	August 18, 2017	Textron	106	S. Saari	Discussions with H. Klein re: expert report.	0.20	\$405.00	\$81.00
478	August 19, 2017	Textron	106	H Klein	Updated report for additional charts and exhibits based on previous days review.	4.80	\$326.00	\$1,564.80
479	August 19, 2017	Textron	106	S. Saari	Review of expert report.	11.30	\$405.00	\$4,576.50
480	August 20, 2017	Textron	106	H Klein	Read Wagner's deposition transcript.	0.60	\$326.00	\$195.60
481	August 20, 2017	Textron	106	H Klein	Read Brown's deposition transcript.	1.40	\$326.00	\$456.40
482	August 20, 2017	Textron	106	H Klein	Reviewed Sean Saari's comments from his review.	4.00	\$326.00	\$1,304.00
483	August 20, 2017	Textron	106	S. Saari	Review of expert report.	2.90	\$405.00	\$1,174.50
484	August 21, 2017	Textron	106	H Klein	Worked on report by incorporating depositions and Textron documents into report.	5.40	\$326.00	\$1,760.40
485	August 21, 2017	Textron	106	H Klein	Meeting with Sean Saari to review his comments.	1.50	\$326.00	\$489.00
486	August 21, 2017	Textron	106	H Klein	Read Durbank's deposition transcript.	1.30	\$326.00	\$423.80
487	August 21, 2017	Textron	106	G. Huffman	Proof calculations in Howard's expert report	1.60	\$110.00	\$176.00
488	August 21, 2017	Textron	106	S. Saari	Review of Fair Finance report with H. Klein.	1.50	\$405.00	\$607.50
489	August 21, 2017	Textron	106	S. Saari	Review of expert report.	1.30	\$405.00	\$526.50
490	August 22, 2017	Textron	106	S. Saari	Review of updates to expert report.	1.20	\$405.00	\$486.00
491	August 23, 2017	Travel	34	H Klein	Travel to B&H	0.70	\$163.00	\$114.10
492	August 23, 2017	Textron	106	H Klein	Meeting at B&H with David Proano	5.00	\$326.00	\$1,630.00
493	August 23, 2017	Travel	34	H Klein	Travel from B&H to office	0.70	\$163.00	\$114.10
494	August 23, 2017	Textron	106	H Klein	Worked on revisions to tables to report.	1.40	\$326.00	\$456.40
495	August 23, 2017	Textron	106	H Klein	Read Kaffen's deposition transcript.	1.10	\$326.00	\$358.60
496	August 23, 2017	Textron	106	S. Saari	Review of expert report.	1.40	\$405.00	\$567.00

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
497	August 23, 2017	Textron	106	S. Saari	Prep and meeting with David Proano at Baker re: expert report.	5.00	\$405.00	\$2,025.00
498	August 23, 2017	Travel	34	S. Saari	Travel to and from Baker Hostetler for meeting with David Proano.	1.40	\$202.50	\$283.50
499	August 24, 2017	Textron	106	H Klein	Worked on additions to expert report.	8.00	\$326.00	\$2,608.00
500	August 24, 2017	Textron	106	H Klein	Read Egloff's deposition transcript.	1.20	\$326.00	\$391.20
501	August 25, 2017	Textron	106	H Klein	Worked on expert report verifying consistency through out report.	3.80	\$326.00	\$1,238.80
502	August 25, 2017	Textron	106	H Klein	Read Turner's deposition transcript.	1.90	\$326.00	\$619.40
503	August 25, 2017	Textron	106	H Klein	Worked on exhibit list and compiling exhibits for report.	6.40	\$326.00	\$2,086.40
504	August 25, 2017	Textron	106	S. Saari	Review and updates to expert report.	2.20	\$405.00	\$891.00
505	August 26, 2017	Textron	106	H Klein	Detailed review of draft report and exhibit list.	9.00	\$326.00	\$2,934.00
506	August 26, 2017	Textron	106	S. Saari	Review of expert report and related analysis.	5.40	\$405.00	\$2,187.00
507	August 27, 2017	Textron	106	H Klein	Finished detailed review of draft report and exhibit list.	4.00	\$326.00	\$1,304.00
508	August 27, 2017	Textron	106	H Klein	Worked on solvency opinions.	2.40	\$326.00	\$782.40
509	August 27, 2017	Textron	106	H Klein	Read Heuerman's deposition transcript.	1.20	\$326.00	\$391.20
510	August 27, 2017	Textron	106	H Klein	Read Henderson's deposition transcript.	1.40	\$326.00	\$456.40
511	August 27, 2017	Textron	106	S. Saari	Review of expert report and related analysis.	3.40	\$405.00	\$1,377.00
512	August 28, 2017	Textron	106	H Klein	Follow-up on Sean Saari's comments on expert report.	4.00	\$326.00	\$1,304.00
513	August 28, 2017	Textron	106	H Klein	Final review before sending draft to B&H.	1.80	\$326.00	\$586.80
514	August 28, 2017	Textron	106	H Klein	Updated solvency exhibits.	1.50	\$326.00	\$489.00
515	August 28, 2017	Textron	106	R. Siebel	Review of deposition and discussions with H Klein.	0.70	\$405.00	\$283.50
516	August 28, 2017	Textron	106	S. Saari	Review of expert report and related analysis.	4.70	\$405.00	\$1,903.50
517	August 30, 2017	Textron	106	H Klein	Researched V-Notes issued in 2004 and outstanding in 2010.	0.30	\$326.00	\$97.80
518	August 30, 2017	Textron	106	H Klein	Telephone call with Holbrook regarding V-Notes issued in 2004 and outstanding in 2010.	0.20	\$326.00	\$65.20
519	August 30, 2017	SEC	16	H Klein	Telephone call with SEC, Jennifer Barry.	0.20	\$326.00	\$65.20
520	August 30, 2017	Textron	106	H Klein	Conference call with David Proano, Mike VanNiel and Sean Saar.	1.50	\$326.00	\$489.00
521	August 30, 2017	Textron	106	H Klein	Finalized report.	1.50	\$326.00	\$489.00
522	August 30, 2017	Textron	106	S. Saari	Call with H. Klein and counsel re: expert report.	1.30	\$405.00	\$526.50
523	August 30, 2017	Textron	106	S. Saari	Review of expert report and related analysis.	0.90	\$405.00	\$364.50
524	September 6, 2017	Textron	106	H Klein	Read Geyer (.4), Heflin (.4) and Palmieri (.5) expert reports.	1.30	\$326.00	\$423.80
525	September 11, 2017	Monterey	10	H Klein	Analyzed Monterey's August collections.	0.20	\$326.00	\$65.20

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
526	September 11, 2017	Textron	106	H Klein	General review of files in preparation for my deposition.	1.20	\$326.00	\$391.20
527	September 11, 2017	Textron	106	H Klein	Read my deposition in the Fortress matter in preparation for my deposition. In conjunction with reading, reviewed relevant documents and schedules.	2.40	\$326.00	\$782.40
528	September 11, 2017	Textron	106	H Klein	Meeting with Siebel to review disclosures in financial statements.	1.00	\$326.00	\$326.00
529	September 11, 2017	Textron	106	H Klein	Continued reading deposition in Fortress matter in preparation for my deposition. In conjunction with reading, reviewed relevant documents and schedules.	1.80	\$326.00	\$586.80
530	September 11, 2017	Textron	106	H Klein	Meeting with Siebel regarding review financial statements.	0.30	\$326.00	\$97.80
531	September 11, 2017	Textron	106	R. Siebel	Meeting with Klein to review disclosures in financial statements.	1.00	\$405.00	\$405.00
532	September 11, 2017	Textron	106	R. Siebel	Discussed reviewed statements with H. Klein	0.30	\$405.00	\$121.50
533	September 12, 2017	Textron	106	H Klein	Continued reading my deposition in the Fortress matter in preparation for my deposition. In conjunction with reading, reviewed relevant documents and schedules.	2.50	\$326.00	\$815.00
534	September 12, 2017	Textron	106	H Klein	Telephone conversation with Mike VanNiel and Michelle Manzoian.	0.40	\$326.00	\$130.40
535	September 12, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed analysis of Durham's 9/15/03 personal financial statements and supporting documents.	1.30	\$326.00	\$423.80
536	September 13, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed Statement on Standards for Accounting and Review as of 6/1/2005,	1.80	\$326.00	\$586.80
537	September 13, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed GAAS standards for related parties, consideration of fraud, going concerns and opinions.	2.20	\$326.00	\$717.20
538	September 13, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed Textron emails.	1.70	\$326.00	\$554.20
539	September 13, 2017	Textron	106	H Klein	Prepared for deposition - Telephone meeting with Mike VanNiel.	2.00	\$326.00	\$652.00
540	September 13, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed Obsidian Form 10K.	0.60	\$326.00	\$195.60
541	September 14, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed solvency opinions and exhibits for preparation for deposition.	3.50	\$326.00	\$1,141.00
542	September 14, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed exhibits to report.	4.00	\$326.00	\$1,304.00
543	September 15, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed Ponzi references and cases	1.40	\$326.00	\$456.40

Skoda Minotti
Detailed Time Entries - FAIR FINANCE
Exhibit C

Ref #	Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
544	September 15, 2017	Textron	106	H Klein	Prepared for deposition - Reviewed my analysis of Durham's personal financial statement at 9-15-2003 and Schedule of advances as of 12/31/02.	1.80	\$326.00	\$586.80
545	September 15, 2017	IRS	7	H Klein	Responded to IRS inquiry regarding claimant claim #695.	0.70	\$326.00	\$228.20
546	September 15, 2017	Textron	106	H Klein	Prepared for deposition - reviewed analyses of BrightPoint stock	1.80	\$326.00	\$586.80
547	September 16, 2017	Textron	106	H Klein	Prepared for deposition - reviewed BGBC files.	4.50	\$326.00	\$1,467.00
548	September 17, 2017	Textron	106	H Klein	Prepared for deposition - reviewed BGBC files.	1.50	\$326.00	\$489.00
549	September 17, 2017	Textron	106	H Klein	Prepared for deposition - reviewed overall work paper files	3.50	\$326.00	\$1,141.00
550	September 18, 2017	Textron	106	H Klein	Prepared for deposition - reviewed transcripts of previous depositions.	2.50	\$326.00	\$815.00
551	September 18, 2017	Textron	106	H Klein	Prepared for deposition - reviewed overall work paper files	4.20	\$326.00	\$1,369.20
552	September 18, 2017	Textron	106	S. Saari	Call with Howard re: testimony prep.	0.30	\$405.00	\$121.50
553	September 19, 2017	Travel	34	H Klein	Travel from office to B&H for deposition.	0.70	\$163.00	\$114.10
554	September 19, 2017	Textron	106	H Klein	Deposition of H. Klein.	5.50	\$326.00	\$1,793.00
555	September 19, 2017	Travel	34	H Klein	Travel to office from B&H for deposition.	0.70	\$163.00	\$114.10
556	September 22, 2017	Textron	106	S. Saari	Discussion with Howard re: status.	0.20	\$405.00	\$81.00
557	September 25, 2017	Textron	106	H Klein	Telephone conversation with Mike VanNiel regarding deposition.	0.50	\$326.00	\$163.00
558	September 26, 2017	Fee App	33	H Klein	Worked on fee application 7/2016 to 9/2017.	0.80	\$163.00	\$130.40
						-----		-----
						1,136.80		\$344,929.05

EXHIBIT D

SUMMARY BY PROJECT

Skoda Minotti
Summary By Project
Exhibit D

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMICS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.		
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,	0.70	\$228.20
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.6	Claim processing	1.70	\$528.70
8.7	Claim reconciliations		
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera / Monterey	3.10	\$971.60
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies	2.30	\$749.80
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbon report		
19	Analysis of fraudulent transfers		
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail	2.70	\$450.95
33	Prepared fee application. (Billed at 50%)	2.70	\$425.85
34	Travel at 50%	22.90	\$3,800.35
101	Preparation of expert report for McKibbon matter		
102	Fortress / Textron litigation		
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon		
106	Textron	1100.7	\$337,773.60
107	Williams Trust trial	-----	-----
	Totals	1,136.80	\$344,929.05
	Average	303.42	

EXHIBIT E

DESCRIPTION OF EXPENSES INCURRED BY SKODA MINOTTI

Skoda Minotti
Detail of Expenses
Exhibit E

Date	Code	Description of Expenses	Amount	copy of invoice
10/10/2016	Mileage	To / from office to Fair Finance in Akron	\$41.04	N/A
10/11/2016	Mileage	From Office to Fair's Akron office, to Fair's storage unit in Cuyahoga Falls to Office.	\$44.28	N/A
10/24/2016	Mileage	To/from Fair's Akron office. Returned boxes regarding bank accounts.	\$41.04	N/A
11/18/2016	Mileage	Travel from Skoda office to Fair's Akron office to Cuyahoga storage to Skoda	\$47.52	N/A
11/22/2016	Mileage	Travel to/from Skoda office to Baker & Hostetler.	\$28.02	N/A
12/13/2016	Supplies	External hard drive to backup Fair Server files. Boxes for storage.	\$72.00	Yes
1/20/2017	Mileage	Mileage to/from Fair's storage facility in Cuyahoga Falls.	\$37.80	
1/22/2017	Supplies	Boxes for storage facility.	\$151.16	Yes
3/8/2017	Mileage	To/from Baker & Hostetler.	\$18.90	
4/20/2017	Supplies	Index tabs for presentation.	\$64.72	yes
4/22/2017	Mileage	Travel to/from Baker & Hostetler and office.	\$18.90	
4/25/2017	Transcripts	Delaware Sec of State report regarding Inetnow.	\$20.00	yes
4/25/2017	Supplies	Exhibit dividers for presentation	\$47.58	yes
4/27/2017	Supplies	3-hole paper for presentation binders (1000 pages)	\$20.00	yes
8/23/2017	Mileage	Round trip to/from Baker Hostetler	\$18.90	
8/23/2017	Parking	Parking downtown	\$14.00	Yes
8/23/2017	Meal	Lunch meeting with David Proano and Sean Saari.	\$64.00	Yes
8/21/2017	Meal	Lunch with Sean Saari to review his comments.	\$27.30	Yes
9/3/2017	Delivery	172626-Vendor V10081 LEGEND DELIVERY, RE Postage Delivery & Phone	\$32.96	Yes
9/26/2017	Mileage	Travel to / from Baker Hostetler for my deposition.	\$18.90	
9/11/2017	Meal	Lunch with Ryan Siebel to discuss Fair's financial statements	\$28.22	Yes
9/5/2017	Supply	Flash drive sent to B&H with 800 exhibit files.	\$8.63	Yes

\$865.87

Summary	
Type	Amount
Delivery	\$32.96
Meal	\$119.52
Mileage	\$315.30
Parking	\$14.00
Supplies	\$355.46
Supply	\$8.63
Transcripts	\$20.00
Total	\$865.87

Copy of invoices were attached to the monthly invoices.

CERTIFICATE OF SERVICE

A copy of the foregoing has been served via ECF or regular, U.S. Mail, on November 28, 2017, on the attached service list.

/s/ Kelly S. Burgan

Kelly S. Burgan

Counsel for the Trustee

SERVICE LIST

Electronic Mail Notice List

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